

CA-IR-270

Ref: HECO Response to CA-IR-40, Attachment 1 (WP-101 Labor Expense Alternate Sort Spreadsheet).

Please provide an update of this Attachment, substituting 2008 Recorded data in place of the Budget 2008 data previously provided.

HECO Response:

The information, submitted as Attachment 1, is being submitted under protective order as the October, November and December 2008 information is confidential until the information is publicly disclosed in the financial statements submitted to the Securities and Exchange Commission ("SEC"), which is scheduled for late February 2009. The information provided will not be considered final until the Company issues its financial statements to the SEC. Should any of the preliminary information change, the Company will provide the revisions as soon as practicable.

Attachment 1 is also voluminous and available for inspection at HECO's Regulatory Affairs Division office, Suite 1301, Central Pacific Plaza, 220 South King Street, Honolulu, Hawaii. Please contact Dean Matsuura at 543-4622 to make arrangements to inspect the document. An electronic copy of the requested information is being provided.

**Confidential Information Deleted
Pursuant To Protective Order, Filed on
November 21, 2008.**

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Attachment 1 contains confidential information and is provided subject to the Protective Order filed on November 21, 2008 in this proceeding. Attachment 1 is also voluminous and available for inspection at HECO's Regulatory Affairs Division office, Suite 1301, Central Pacific Plaza, 220 South King Street, Honolulu, Hawaii. Please contact Dean Matsuura at 543-4622 to make arrangements to inspect the document. An electronic copy of the requested information is being provided.